

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE NO.162 of 1983.

For Approval and Signature :

THE HON'BLE JUSTICE Mr.N.J.PANDYA

AND

THE HON'BLE JUSTICE Mr.S.D.PANDIT

Shri Sunil Siddharthbhai

versus.

The Commissioner of Income Tax
Gujarat-I Ahmedabad.

Appearance

:

Mr.J.P.Shah,for the petitioner.

Mr.Mihir Thakore with Mr.Manish R.Bhatt for the
respondent

CORAM ; N.J.PANDYA & S.D.PANDIT,JJ

Date of decision : September 29,1996.

ORAL JUDGMENT

This reference has been made at the instance of the assessee. Learned advocate Mr.Shah states that the question involved in this reference is covered by the decision of this Hon'ble High Court in the case of Smt. Padmavati Jayakrishan Vs. C.I.T. (101 ITR 153) and the said decision has been confirmed by the Appex Court in 166 ITR, 176. Therefore, in view of the decision of the Appex Court, this reference will have to be answered in negative and in favour of the revenue and it is accordingly disposed of with no order as to cost.

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